

Rev. 01/01

GENERAL INSTRUCTIONS

The Community Aids Reporting System (CARS) Accounting Reports Manual covers programs paid through the Community Aids Reporting System, including the **State-County Consolidated Contract, the Wisconsin Works (W-2) Contract, Child Support Administration** and other DWD contracts and/or grants. Chapter I contains general CARS information and instructions. Chapter II includes a copy of the current expenditure reporting forms and reporting instructions for the programs. Chapter III contains descriptions of each profile related to the Income Maintenance Program the CARS system uses for the State/County Contract. Chapter IV gives descriptions of each profile related to the Wisconsin Works (W-2) program. Chapter V gives descriptions of each profile related to the Child Support Administration contract. Chapter VI will cover all other programs administered by Department of Workforce Development.

The [FIS-10665-1](#) for Income Maintenance Programs, the [FIS-10665-2](#) for Wisconsin Works (W-2) Programs, and the [FIS-600-1](#) for the Child Support Administration Program are the primary reports of expenditures for agencies use. These reports are due the last business day of the month following the report period, but may be sent any time before that date. These forms are used for data entry into CARS. Therefore, all agencies must submit an original report to the DWD CARS Unit unless transmittal is made through E-mail attachments (see electronic reporting instructions below) or via facsimile machine.

If expenditures are reported electronically your agency must submit an annual certification stating that adequate internal controls are in place to ensure the validity of data submitted. See Chapter II for this form and related instructions. **THIS FORM REPLACES THE MONTHLY CERTIFICATION OF CLAIM. A NEW CERTIFICATION MUST BE SUBMITTED ANNUALLY OR AT THE BEGINNING OF EACH NEW CONTRACT PERIOD FOR WHICH AN AGENCY IS REPORTING.**

When the final report for a contract is submitted, a signed original Certification of Claim must be submitted with the final claim certifying the final contract-to-date totals.

NOTE: Submit only one report. The fiscal reports will not be returned to you. Therefore, retain a copy of the fiscal report for your records. **REPORT IN WHOLE DOLLARS ONLY**

I. ***INSTRUCTIONS FOR COMPLETING THE FIS-10665-1, FIS-10665-2, FIS-600-1 and other monthly reports.*** (See Chapter II for a copy of the forms).

- AGENCY NUMBER -- Enter your CARS agency number. (See your contract or contract addendum.
- AGENCY TYPE -- This is pre-printed on the form for each calendar year or contract period. However, if you need to report for a different agency type, use a separate report. For example, the pre-printed form FIS-10665-2 is to be used for W-2 related programs.
- AGENCY NAME -- Enter your official agency name.
- COUNTY -- Indicate the county this report applies to (if applicable).
- AGENCY CONTACT -- Person and phone number CARS staff may contact if they have questions about the FIS-10665-1/FIS-10665-2 or the FIS-600-1.

- DATE ENTERED IN CARS -- For state use only.
- OPERATOR INITIALS -- For state use only.
- PROFILE NAME -- Established profile names have been pre-printed on the expenditure forms. You may add others as necessary. See profile descriptions in Chapters III, IV and V for detailed information about the profiles and costs to use for administrative expenses.
- PROFILE NUMBER -- The number assigned to the profile name. The most commonly used profile numbers are pre-printed on the expenditure forms.
- CURRENT NET EXPENDITURES (report revenue items here as negative amounts in parentheses) -- Enter the total of all expenses, revenues/refunds or adjustments in the appropriate section.

*** DO NOT OFFSET REVENUES AGAINST EXPENDITURES**

- Revenues must be reported on revenue lines.

*** REPORT ACTUAL CASH DISBURSEMENTS AND ACCRUED PAYABLES**

- Refer to the Financial Management Manual for Counties, Tribes and 51 Boards or any successor manual to determine allowable costs. Costs not specified in the manual may be allowed if necessary for the operation of the program. Direct questions on the allowability of costs to the contact persons listed in Section VII below.

*** REPORT REVENUES AND REFUNDS ON A CASH BASIS**

- CONTRACT TO DATE ACTIVITY -- Enter the total of your contract to date activity for expenses, revenues and adjustments for each profile.
- COMMENTS -- Enter other detailed information to clarify the amounts claimed.
- TOTALS -- Enter the sum of all profiles for both CURRENT NET EXPENSE and CONTRACT TO DATE ACTIVITY.

Report only on the profiles that are applicable to your agency. Your agency may get contracts at a later date for which the profiles are not preprinted on the expenditure forms. In these cases, using a blank line, enter the profile number, profile name and complete the remaining columns.

II. REPORTING PRIOR YEAR ADJUSTMENTS

Prior year adjustments should not be reported on the expenditure forms.

Any claims for allowable costs not reported within 90 days of the end of the contract period will be submitted for federal reimbursement as part of the audit resolution process if the following conditions are satisfied:

- A. The costs are identified as a finding in the Agency Single Audit, and
- B. The Agency's Single Audit report is received within the mandated time frames.

III. REQUIREMENTS FOR FILING THE FINAL EXPENDITURE REPORT

- File only one final report clearly labeled -- If you file more than one final report, one could get lost or not processed, especially if multiple reports contain the same profiles.
- Do not file an additional December report -- This could cause duplicate processing of the December data. Submit only the additional **changes** in the final report.
- Clearly identify the final report -- Do not call the report a second December. Add the word "FINAL" in the box for REPORT PERIOD before month and year or mark the box in the form.
- Report only the changes to be processed.
- Submit an annual certification of expenses with the final report.

IV. CARS OUTPUT

- The following are sent to the Income Maintenance, W-2 or Child Support Agency on or about the 25th of each month:
 - Cover Letter (DMS-625)
 - DMS-CARS-603 Distribution Report for Agencies
 - Any appropriate attachments

V. **HOW TO REPORT ADDRESS CHANGES**

- The CARS Unit staff processes address updates.

Examples of acceptable documentation of address changes:

- Address change on official addressed letterhead from agency.
- Letter of notification which includes the signature of an authorized agency representative.
- Official Notification Cards - PS Form 3576

Please provide any address changes to the CARS Unit as soon as possible to avoid delayed receipt of payments.

VI. **DIVISION CONTACTS**

- CARS FIS-10665-2 & FIS-600-1 Reporting

Administrative Services Division

- Carol Burns (608) 267-9621
- Keith Harrsch (608) 264-9849

- Program Compliance and Allowable Cost Determinations

Division of Economic Support

Income Maintenance Programs:

- Jodi Ross (608) 266-8409 (fiscal)
- Vacant (608) 266-5429 (contracts)

Wisconsin Works (W-2) Programs:

- Gordon Bond (608) 266-5762 (fiscal)
- Mary Tremain (608) 266-1544 (contracts)

Child Support Administration:

- Jodi Ross (608) 266-8409
- Carolyn Stewart (608) 261-6314

Explanation of Profile Categories

Chapters III, and IV show detailed information for each CARS Profile used in the State/County Consolidated Income Maintenance and W-2 Contracts. Chapter V shows the detailed profile information for the Child Support Administration contract. Chapter VI will cover profiles used in all other programs. The information for each Profile in these Chapters includes:

- **PROFILE ID TITLE**
 - Abbreviation of the full title, limited by CARS to 25 characters. This abbreviated title is reflected on all CARS output reports.
- **FULL TITLE**
 - Complete name of profile
- **REPORTING INSTRUCTIONS**
 - Brief profile specific reporting instructions. Contact the Division responsible for a specific program for more comprehensive information.
- **PROFILE TYPE**
 - Designates how expenses are processed. The options are:
 - A - Cash Adjustments
 - D - Non Reimbursable
 - E - Sum Sufficient
 - F - Contract Controlled
 - G - Allocated

For more information on profile types, see Chapter II.

- **EXPENSES ROLL TO THIS PROFILE FROM**
 - Profile(s) from which expenses will roll when reimbursable expenses exceed the contract level and are appropriate for reimbursement by this profile.
- **EXPENSES FROM THIS PROFILE ROLL TO**
 - Profile(s) to which expenses will roll when reimbursable expenses exceed the contract level for this profile and are appropriate for reimbursement on the listed profile.
- **EXPENSES ALLOCATE TO THIS PROFILE FROM**

- Expenses will allocate to this profile from listed profile(s).

- EXPENSES ALLOCATE FROM THIS PROFILE TO
 - Expenses will allocate from this profile to the listed profile(s).
- REIMBURSEMENT %
 - Specifies the percentage of the reported expense amount CARS will reimburse. CARS will:
 1. Reimburse at this percentage on this profile;
or
 2. Roll the expenditures to another profile for further processing;
or
 3. Allocate the expenditures to another profile for further processing.
- PREPAYMENTS
 - Number of prepayments allowed by the Contract
- LIMITATIONS
 - Dictated by contract, Statutory Requirements and Federal requirements.
- FEDERAL CATALOG (CFDA) NUMBER
 - Numbers that are assigned to Federal Domestic Assistance Programs by the Federal Government.
- DIVISION RESPONSIBLE
 - The Division or Department that is responsible for the administration of the profile.

The DWD CARS Unit will send updates to the CARS profiles as needed. Updates may include additions, deletions or modifications to profiles. Please follow all profile instructions.

Note: N/A on the profile sheets means Not Applicable.